

# CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM

## BILL ANALYSIS

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### **Senate Bill 2105**

**Senator Lewis (As amended 5/1/00)**

### **Position:**

**Support, if amended**

### **Proponents:**

**CNEC, CTA**

### **Opponents:**

**None known**

## **SUMMARY**

SB 2105 requires a school district or county office of education that is the chartering authority of a charter school to create any reports required by the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System and submit them to the retirement systems on behalf of that charter school.

## **HISTORY**

Chapter 939, Statutes of 1999 (SB 1074—PE&R Committee) allowed a school district or community college district, with the approval of the Teachers' Retirement Board (Board), to submit a monthly report directly to CalSTRS containing information that the Board may require for administration of the State Teachers' Retirement Plan.

## **CURRENT PRACTICE**

County superintendents of schools and employing agencies are required to submit monthly reports directly to CalSTRS containing information that the Board may require in the administration of the State Teachers' Retirement Plan. Generally, county offices submit such reports on behalf of all districts within the county. However, a school district or community college district may, upon approval by the Board, submit the monthly reports directly to CalSTRS. Monthly reports are due to CalSTRS 30 calendar days immediately following the month in which the compensation being reported was earned, and are delinquent after an additional 15 calendar days.

## **DISCUSSION**

According to the author, charter schools that elect to have their certificated employees participate in CalSTRS often experience difficulty in getting county offices of education to submit the CalSTRS-required reports on their behalf.

SB 2105 requires the chartering authority to submit the mandatory reports on behalf of charter schools. Although this bill would address the charter schools' concerns about getting reports submitted to CalSTRS, amendments are required to ensure that the reporting to CalSTRS is done by the entity authorized by the Board to submit the reports to the system in order to maintain an efficient reporting relationship between CalSTRS and the local entities. In addition, amendments are needed to clarify that requirements imposed on reporting entities apply to the reports submitted on behalf of charter schools.

## **FISCAL IMPACT**

Benefit Program Costs – None.

Administrative Costs – Minor and absorbable ongoing administrative costs.

## **POSITION**

Support, if amended to clarify that (1) the entity responsible for reporting on behalf of the chartering authority submit the reports required by CalSTRS under current law and (2) requirements imposed on reporting entities apply to the reports submitted on behalf of charter schools.